

**Illinois Department of Revenue
Regulations**

Title 86 Part 420 Section 420.130 Non-Beverage User's Books and Records
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TITLE 86: REVENUE

**PART 420
LIQUOR CONTROL ACT**

Section 420.130 Non-Beverage User's Books and Records

- a) Every person licensed as a non-beverage user shall keep books and records which shall be available to investigators or auditors of the Department during regular business hours, and shall retain such books and records at his place of business in Illinois for a period of not less than three years. Such books and records shall be so kept as correctly to disclose:
 - 1) The quantity and kind of alcoholic liquors received, showing the name and address of the party from whom received and the permit number on which purchased;
 - 2) the quantity and kind of alcoholic liquors used;
 - 3) the quantity and kind of alcoholic liquors on hand at the close of each business day; , and
 - 4) the names of products or purposes for which alcoholic liquors are used.
- b) No non-beverage user shall sell, give away or otherwise dispose of any alcoholic liquor purchased under his license as such non-beverage user, in any form fit for beverage purposes. Any non-beverage user who violates the provisions of Section 8-11 of the Act shall pay as a penalty to the Department of Revenue the sum of \$1.50 for each gallon of alcoholic liquor so diverted, and, in addition, shall be subject to the penalties provided in Section 10-1 of the Act.

(Source: Amended at 27 Ill. Reg. 830, effective January 3, 2003)